

Pension Recipient's Federal Income Tax Withholding Authorization

You Must Check Appropriate Box 

Retirement System: ☐ Public School Employees ☐ State Employees ☐ State Police ☐ Judges

SOCIAL SECURITY NUMBER (Protected information for tax and actuarial purposes)		
NAME (Last, First, Middle Initial)		
STREET ADDRESS		IS THIS ADDRESS NEW? <input type="checkbox"/> YES <input type="checkbox"/> NO
CITY	STATE	ZIP CODE
SIGNATURE		DATE
IF YOU CHECKED ONE OF THE BOXES ON THE RIGHT, PLEASE RETURN THIS COMPLETED AUTHORIZATION IMMEDIATELY TO: Office of Retirement Services P.O. Box 30171 Lansing, MI 48909-7671		

Select ONE box from A, B or C

- A. ☐ Do not deduct any federal withholding from my pension.
- B. ☐ I authorize a standard deduction from my pension based on federal tax tables for the following exemptions:
- ☐ Married.....Number of Exemptions _____
- ☐ Single.....Number of Exemptions _____
- C. ☐ I authorize a total monthly deduction from my pension of \$ _____ . 00

I want my withholding to begin in the month of:

R12X (Rev. 1/2004) Authority, as amended: 1980 P.A. 300; 1943 P.A. 240; 1986 P.A. 182; 1992 P.A. 234

Federal Income Tax Withholding

Under the Tax Reform Act of 1986, your withholding and/or estimated tax payments must approximate 90 percent of your federal income tax liability to escape penalty. If sufficient federal income tax is not withheld from your pension, you may be required to pay quarterly estimated income tax or pay a penalty imposed by the Internal Revenue Service (IRS).

However, depending on your gross annual income, federal income tax withholding may not be required. To find out more, request Publication 3137 from the IRS, or go to their web site: www.irs.gov.

R12X (Rev. 1/2004)

Currently, if your monthly pension is less than \$1,440, the Office of Retirement Services (ORS) cannot withhold any taxes unless you request it on this form. If your monthly pension is more than \$1,440, ORS must withhold on the basis of married with three exemptions unless you request otherwise on this form.

If you have questions about this notice, please call 517-322-5103 or 800-381-5111 for assistance.